

Message Text

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PAGE 01 PARIS 22835 201356Z

ACTION EB-08

INFO OCT-01 EUR-12 ISO-00 CAB-02 CIAE-00 COME-00
DODE-00 DOTE-00 INR-10 NSAE-00 FAA-00 L-03 SS-15
NSC-05 TRSE-00 /056 W
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R 201354Z JUL 78

FM AMEMBASSY PARIS

TO SECSTATE WASHDC 5040

INFO AMEMBASSY LONDON

AMEMBASSY BONN

LIMITED OFFICIAL USE PARIS 22835

E. O. 11652:N/A

TAGS: UK, GE, RP, MX, NL, FR, NZ, JA, AS, KS, DA, SW, CA

SUBJECT: CIVAIR: CALIFORNIA PROPERTY TAX ON FOREIGN
AIRLINES

REF: STATE 169382

1. TWA (WHICH HAS THE LARGEST OPERATION OF ANY US
AIR CARRIER IN FRANCE) HAS PROVIDED US WITH A LIST OF
TAXES (OTHER THAN INCOME TAXES AND USER CHARGES) WHICH
IT PAYS IN FRANCE. THE ACCOMPANYING LETTER FROM THE
GENERAL MANAGER STATES THAT THOSE TAXES "MARKED WITH AN
ASTERIK CONSTITUTE MAJOR SUMS ON AN ANNUALIZED BASIS,
WHILE THOSE WHICH ARE UNMARKED MIGHT BE PUT IN THE
'NUISANCE' CATEGORY."

2. FOLLOWING IS THE LIST OF TAXES SUPPLIED:

TAXE D'HABITATION (OCCUPANCY TAX ON RENTAL PROPERTY)
TAXE PARAFISCALE PAR PASSAGER EMBARQUE (NOISE TAX)
TAXE D'EMBARQUEMENT (EMBARCATION TAX)
TAXE SUE LES CARBURANTS (FUEL TAX)

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CONSTRUCTION (1 TAX LEVIED ON GROSS SALARIES TO
FUND GOF HOUSING PROJECTS)
ASSEDIC (UNEMPLOYMENT ASSURANCE)
TO FUND GOF WORKER TRAINING PROGRAMS - FROM AMOUNT DUE
COMPANY MAY DEDUCT COSTS OF ITS OWN PROGRAMS.)
WORKER'S PERMITS
VIGNETTES (ROAD TAX)

STAMP TAX
ON CASH PAYMENTS
FISCAL STAMPS
0.10 HANDICAPES (HANDICAPPED)
EMPLOYEE TRANSPORTATION TAX
TVA(NOT REIMBURSED ON SOME ITEMS)
FAMILY ALLOWANCE
INDUSTRIAL INJURY
OLD AGE PENSION
PERSONAL ILLNESS

3. IT SHOULD BE NOTED THAT THE TVA (VALUE ADDED TAX)
IS APPLICABLE TO THE SALE OF AIRLINE TICKETS, BUT SINCE
THESE INVOLVE EXPORT TRANSACTIONS THE OVERWHELMINGLY
GREATER PART OF IT IS EVENTUALLY REIMBURSED. ALSO, TWA
(LIKE MOST FOREIGN AIRLINES HERE) RENTS RATHER THAN OWNS
ITS OFFICES AND OTHER FACILITIES; IF IT OWNED THEM IT
WOULD ALSO BE LIABLE FOR PROPERTY TAXES.
HARTMAN

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAXES, AIRLINES
Control Number: n/a
Copy: SINGLE
Draft Date: 20 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Litigation Codes:
Litigation History:
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Previous Handling Restrictions: n/a
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